



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WISCONSIN DELLS MUNICIPAL ELECTRIC UTILITY

Principal Office: 300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I DALE DARLING of _____
(Person responsible for accounts)

_____, Wisconsin Dells Municipal Electric Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2003
(Signature of person responsible for accounts)	(Date)

CITY CLERK/TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WISCONSIN DELLS MUNICIPAL ELECTRIC UTILITY**Utility Address:** 300 LACROSSE STREET
WISCONSIN DELLS, WI 53965**When was utility organized?** 1/1/1894**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: DALE D DARLING**Title:** CITY CLERK-TREASURER**Office Address:**300 LACROSSE STREET
WISCONSIN DELLS, WI 53965**Telephone:** (608) 254 - 2012 EXT 403**Fax Number:** (608) 254 - 7329**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JAMES BLOCK**Title:** CPA**Office Address:** JOHNSON BLOCK & CO., INC6314 ODANA ROAD
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** jblock@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: BEN BORCHER**Title:** MAYOR**Office Address:**300 LACROSSE ST
WISCONSIN DELLS, WI 53965**Telephone:** (608) 254 - 2012**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JAMES BLOCK**Title:** CPA**Office Address:** JOHNSON BLOCK & CO., INC
6314 ODANA ROAD
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** jblock@johnsonblock.com**Date of most recent audit report:** 3/13/2003**Period covered by most recent audit:** 01/01/02-12/31/02

Names and titles of utility management including manager or superintendent:

Name: MICHAEL T HORKAN**Title:** DIRECTOR OF PUBLIC WORKS/CITY ENGINEER**Office Address:**300 LACROSSE STREET
WISCONSIN DELLS, WI 53965**Telephone:** (608) 253 - 2542 EXT 407**Fax Number:** (608) 254 - 7329**E-mail Address:** MHORKAN@dellsnet.com

Name of utility commission/committee: Public Works

Names of members of utility commission/committee:

MR BEN BORCHER, MAYOR

MR DAN GAVINSKI, ALDERMAN

MR DAR MOR, ALDERMAN

MR ED WOJNICZ, ALDERMAN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,171,504	2,863,882	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,984,369	2,630,193	2
Depreciation Expense (403)	199,300	190,200	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	105,476	96,961	5
Total Operating Expenses	3,289,145	2,917,354	
Net Operating Income	(117,641)	(53,472)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(117,641)	(53,472)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	23,963	7,833	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	27,347	55,779	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	51,310	63,612	
Total Income	(66,331)	10,140	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(66,331)	10,140	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	44,915	46,409	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	44,915	46,409	
Net Income	(111,246)	(36,269)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,538,638	1,841,486	20
Balance Transferred from Income (433)	(111,246)	(36,269)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	19,147	40,335	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	226,244	25
Total Unappropriated Earned Surplus End of Year (216)	1,408,245	1,538,638	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON DEPOSITS	27,347	5
Total (Acct. 419):	27,347	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
TRANSFER TO DEPR RESERVE	19,147	10
Total (Acct. 435)--Debit:	19,147	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		25,082			25,082	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll		1,119			1,119	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	1,119	0	0	1,119	
Net income (or loss)	0	23,963	0	0	23,963	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	0	3,171,504	0	0	3,171,504	1
Less: interdepartmental sales	0	20,051	0	0	20,051	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		2,587			2,587	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	0	3,148,866	0	0	3,148,866	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses	235,860		235,860	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	1,119		1,119	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	24,717		24,717	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	1,902		1,902	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	263,598	0	263,598	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,595,855	4,423,302	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,691,863	2,505,228	2
Net Utility Plant	1,903,992	1,918,074	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	135,000	157,500	5
Other Investments (124)	0	0	6
Special Funds (125)	814,682	919,291	7
Total Other Property and Investments	949,682	1,076,791	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	285,369	276,781	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	382,397	266,795	11
Other Accounts Receivable (143)	7,630	89,812	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	17,788	16,618	14
Materials and Supplies (150)	146,754	160,752	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	839,938	810,758	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,693,612	3,805,623	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)	814,655	795,508	22
Unappropriated Earned Surplus (216)	1,408,245	1,538,638	23
Total Proprietary Capital	2,222,900	2,334,146	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	800,000	830,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	800,000	830,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	165,974	164,065	28
Payables to Municipality (233)	65,056	64,109	29
Customer Deposits (235)	70	70	30
Taxes Accrued (236)	7,572	0	31
Interest Accrued (237)	14,960	15,380	32
Other Current and Accrued Liabilities (238)	72,265	70,338	33
Total Current and Accrued Liabilities	325,897	313,962	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	344,815	327,515	41
Total Liabilities and Other Credits	3,693,612	3,805,623	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	0	0	0	4,595,855	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	0	0	0	4,595,855	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	0	0	0	2,691,863	10
Total Accumulated Provision	0	0	0	2,691,863	
Net Utility Plant	0	0	0	1,903,992	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Electric (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,505,228				2,505,228	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	199,300				199,300	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	199,300	0	0	0	199,300	13
Debits during year						14
Book cost of plant retired	10,763				10,763	15
Cost of removal	1,902				1,902	16
Other debits (specify):						17
					0	18
Total debits	12,665	0	0	0	12,665	19
Balance End of Year	2,691,863	0	0	0	2,691,863	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	4.46%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			146,754		146,754	160,752	2
Total Electric Utility					146,754	160,752	

Account	Total End of Year	Amount Prior Year	
Electric utility total	146,754	160,752	1
Water utility		0	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	146,754	160,752	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. BONDS 2000	02/01/2000	03/01/2019	5.61%	800,000	1
Total for Account 223				800,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense		2
Charged electric department expense	105,476	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	105,476	
Taxes paid during year:		
County, state and local taxes	74,412	6
Social Security taxes	20,165	7
PSC Remainder Assessment	2,955	8
Other (explain):		
GROSS RECEIPTS TAX	372	9
Total payments and other debits	97,904	
Balance end of year	7,572	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
G.O. BONDS 2000	15,380	44,915	45,335	14,960	2
Subtotal	15,380	44,915	45,335	14,960	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	15,380	44,915	45,335	14,960	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	0	327,515	0	0	0	327,515	1
Add credits during year:							
For Services		17,300				17,300	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	0	344,815	0	0	0	344,815	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO WATER UTILITY	135,000	1
Total (Acct. 123):	135,000	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION FUND	814,655	3
CONSTRUCTION FUND	27	4
Total (Acct. 125):	814,682	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water		6
Electric	382,397	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	382,397	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work	7,630	11
Other (specify):		
NONE		12
Total (Acct. 143):	7,630	
Receivables from Municipality (145):		
DUE FROM TAX ROLL	17,788	13
Total (Acct. 145):	17,788	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
GENERAL FUND	987	17
SEWER UTILITY	28,328	18
WATER UTILITY	35,741	19
Total (Acct. 233):	65,056	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	0	4,509,578	0	0	4,509,578	1
Materials and Supplies	0	153,753	0	0	153,753	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	0	2,598,545	0	0	2,598,545	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	0	336,165	0	0	336,165	6
Other (specify):					0	7
Average Net Rate Base	0	1,728,621	0	0	1,728,621	
Net Operating Income	0	(117,641)	0	0	(117,641)	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	-6.81%	N/A	N/A	-6.81%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	805,081	2
Unappropriated Earned Surplus	1,473,441	3
Other (Specify):		4
Total Average Proprietary Capital	2,278,522	
Net Income		
Net Income	(111,246)	5
Percent Return on Proprietary Capital	-4.88%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council
City of Wisconsin Dells
Wisconsin Dells, Wisconsin

We have compiled the accompanying prescribed Annual Report of the City of Wisconsin Dells Municipal Electric Utility as of December 31, 2002, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements of the Wisconsin Public Service Commission, and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the City of Wisconsin Dells and the Wisconsin Public Service Commission, and should not be used for any other purpose.

Johnson Block & Company, Inc.
Madison, Wisconsin

March 31, 2002

Identification and Ownership - Contacts (Page iv)

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ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	3,164,638	1
Total Sales of Electricity	3,164,638	
Other Operating Revenues		
Forfeited Discounts (450)	6,285	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	581	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	6,866	
Total Operating Revenues	3,171,504	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	2,504,348	9
Transmission Expenses (550-553)	9,880	10
Distribution Expenses (560-576)	208,127	11
Customer Accounts Expenses (901-904)	58,271	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	203,743	14
Total Operation and Maintenance Expenses	2,984,369	
Other Expenses		
Depreciation Expense (403)	199,300	15
Amortization Expense (404-407)		16
Taxes (408)	105,476	17
Total Other Expenses	304,776	
Total Operating Expenses	3,289,145	
NET OPERATING INCOME	(117,641)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	6,285	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,285	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	581	7
Total Other Electric Revenues (456)	581	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)	5,500	14
Total Other Power Generation Expenses	5,500	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	2,498,848	15
Other Expenses (546)		16
Total Other Power Supply Expenses	2,498,848	
Total Power Production Expenses	2,504,348	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	9,880	17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	9,880	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	211	20
Line and Station Labor (561)	40,235	21
Line and Station Supplies and Expenses (562)	559	22
Street Lighting and Signal System Expenses (565)	5,404	23
Meter Expenses (566)	697	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	6,855	26
Maintenance of Structures and Equipment (571)	862	27
Maintenance of Lines (572)	120,057	28
Maintenance of Line Transformers (573)	5,423	29
Maintenance of Street Lighting and Signal Systems (574)	8,685	30
Maintenance of Meters (575)	19,139	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	208,127	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	9,897	33
Accounting and Collecting Labor (902)	44,383	34
Supplies and Expenses (903)	1,404	35
Uncollectible Accounts (904)	2,587	36
Total Customer Accounts Expenses	58,271	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	39,453	38
Office Supplies and Expenses (921)	24,763	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	2,588	41
Property Insurance (924)	13,536	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	74,150	44
Regulatory Commission Expenses (928)	1,876	45
Miscellaneous General Expenses (930)	30,836	46
Transportation Expenses (933)	13,634	47
Maintenance of General Plant (935)	2,907	48
Total Administrative and General Expenses	203,743	
Total Operation and Maintenance Expenses	2,984,369	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		81,984	1
Social Security		20,165	2
Wisconsin Gross Receipts Tax		372	3
PSC Remainder Assessment		2,955	4
Other (specify): NONE			5
Total tax expense		105,476	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia	Sauk			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.237294	0.233334			3
County tax rate	mills		5.001837	5.095913			4
Local tax rate	mills		9.383220	0.000000			5
School tax rate	mills		10.222089	9.923323			6
Voc. school tax rate	mills		1.658399	1.609925			7
Other tax rate - Local	mills		0.000000	9.441555			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		26.502839	26.304050			10
Less: state credit	mills		0.000000	0.000000			11
Net tax rate	mills		26.502839	26.304050			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.383220	0.000000			14
Combined School Tax Rate	mills		11.880488	11.533248			15
Other Tax Rate - Local	mills		0.000000	9.441555			16
Total Local & School Tax	mills		21.263708	20.974803			17
Total Tax Rate	mills		26.502839	26.304050			18
Ratio of Local and School Tax to Total	dec.		0.802318	0.797398			19
Total tax net of state credit	mills		26.502839	26.304050			20
Net Local and School Tax Rate	mills		21.263708	20.974803			21
Utility Plant, Jan. 1	\$	4,423,302	2,992,389	1,430,913			22
Materials & Supplies	\$	146,754	146,754	0			23
Subtotal	\$	4,570,056	3,139,143	1,430,913			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	4,570,056	3,139,143	1,430,913			26
Assessment Ratio	dec.		0.842832	0.857132			27
Assessed Value	\$	3,872,251	2,645,770	1,226,481			28
Net Local & School Rate	mills		21.263708	20.974803			29
Tax Equiv. Computed for Current Year	\$	81,984	56,259	25,725			30
Tax Equivalent per 1994 PSC Report	\$	74,412					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	81,984					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	4,481		34
Structures and Improvements (361)	73,924		35
Station Equipment (362)	387,471		36
Storage Battery Equipment (363)	32,568		37
Poles, Towers and Fixtures (364)	269,713		38
Overhead Conductors and Devices (365)	340,278	276	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	345,012	36,041	41
Line Transformers (368)	844,875	49,297	42
Services (369)	334,995	21,047	43
Meters (370)	167,855	5,782	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	868,448	5,494	47
Total Distribution Plant	3,669,620	117,937	
GENERAL PLANT			
Land and Land Rights (389)	1,050	65,000	48
Structures and Improvements (390)	267,836		49
Office Furniture and Equipment (391)	64,210		50
Computer Equipment (391.1)	21,434		51
Transportation Equipment (392)	301,226		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	59,267		54
Laboratory Equipment (395)	14,990		55
Power Operated Equipment (396)	18,900		56
Communication Equipment (397)	4,769	379	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			4,481 34
Structures and Improvements (361)			73,924 35
Station Equipment (362)			387,471 36
Storage Battery Equipment (363)			32,568 37
Poles, Towers and Fixtures (364)			269,713 38
Overhead Conductors and Devices (365)	2,997		337,557 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			381,053 41
Line Transformers (368)	4,000		890,172 42
Services (369)	493		355,549 43
Meters (370)	2,400		171,237 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	873		873,069 47
Total Distribution Plant	10,763	0	3,776,794
GENERAL PLANT			
Land and Land Rights (389)			66,050 48
Structures and Improvements (390)			267,836 49
Office Furniture and Equipment (391)			64,210 50
Computer Equipment (391.1)			21,434 51
Transportation Equipment (392)			301,226 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			59,267 54
Laboratory Equipment (395)			14,990 55
Power Operated Equipment (396)			18,900 56
Communication Equipment (397)			5,148 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	753,682	65,379	
Total utility plant in service directly assignable	4,423,302	183,316	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 4,423,302	 183,316	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	819,061
Total utility plant in service directly assignable	10,763	0	4,595,855
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	10,763	0	4,595,855

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		30.84 1
7.2/12.5 kV (12kV)		8.43 2
14.4/24.9 kV (25kV)		3
Other:		
NONE		4
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		5
7.2/12.5 kV (12kV)		6
14.4/24.9 kV (25kV)		7
Other:		
NONE		8
Transmission System		
34.5 kV		1.25 9
69 kV		0.25 10
115 kV		11
138 kV		12
Other:		
NONE		13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	8,828	Monday	12/31/2001	18:00	4,818
February	02	8,421	Friday	01/18/2002	20:00	4,526
March	03	8,052	Saturday	03/09/2002	20:00	4,270
April	04	7,818	Friday	03/22/2002	11:00	4,214
May	05	14,214	Tuesday	04/16/2002	14:00	1,184
June	06	12,204	Monday	06/10/2002	16:00	5,057
July	07	15,143	Monday	07/08/2002	21:00	7,115
August	08	15,424	Sunday	07/21/2002	21:00	7,804
September	09	13,433	Sunday	09/01/2002	21:00	6,427
October	10	10,041	Saturday	09/14/2002	20:00	4,388
November	11	8,081	Saturday	10/19/2002	20:00	4,550
December	12	8,215	Saturday	11/30/2002	18:00	4,520
Total		129,874				58,873
System Name						
State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.						
Type of Reading		Supplier				
15 minutes integrated		Alliant Utilities				

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		60,654	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		60,654	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		57,541	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		57,541	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		3,113	27
Total Energy Losses		3,113	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		5.1324%	29
Total Disposition of Energy		60,654	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,261	11,846	1
Total Sales for Residential Sales		1,261	11,846	
Commercial & Industrial				
COMMERCIAL	CP-1	663	12,013	2
COMMERCIAL	CP-2	109	32,459	3
COMMERCIAL	CP-3	1	681	4
Total Sales for Commercial & Industrial		773	45,153	
Public Street & Highway Lighting				
STREET LIGHTS	MS-1	2	542	5
Total Sales for Public Street & Highway Lighting		2	542	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		2,036	57,541	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		694,721	(75,127)	619,594	1
0	0	694,721	(75,127)	619,594	
		780,992	(64,403)	716,589	2
		1,900,558	(183,669)	1,716,889	3
		54,147	(4,377)	49,770	4
0	0	2,735,697	(252,449)	2,483,248	
		65,523	(3,727)	61,796	5
0	0	65,523	(3,727)	61,796	
				0	6
0	0	0	0	0	
0	0	3,495,941	(331,303)	3,164,638	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	Alliant Utilities		1
Point of Delivery	Sub Station		2
Type of Power Purchased (firm, dump, etc.)	Firm		3
Voltage at Which Delivered	Columbia Site		4
Point of Metering	Sub Station 34500		5
Total of 12 Monthly Maximum Demands -- kW	122,783		6
Average load factor	67.6703%		7
Total Cost of Purchased Power	2,498,848		8
Average cost per kWh	0.0412		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	2,013	2,805	12
February	2,041	2,486	13
March	1,955	2,316	14
April	1,990	2,224	15
May	1,363	1,538	16
June	2,375	2,682	17
July	3,451	3,664	18
August	3,664	4,141	19
September	3,060	3,367	20
October	2,112	2,276	21
November	2,012	2,539	22
December	1,998	2,582	23
Total kWh (000)	28,034	32,620	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Columbia E	Columbia W	Sauk #1	Sauk #2		1
Voltage--High Side	34,500	34,500	34,500	69,000		2
Voltage--Low Side	4,160	4,160	7,200	1,200		3
Num. Main Transformers in Operation	1	1	1	1		4
Capacity of Transformers in kVA	5,000	5,000	3,750	7,500		5
Number of Spare Transformers on Hand	0	0	0	0		6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,013	773	62,965	1
Acquired during year	64	24	2,727	2
Total	2,077	797	65,692	3
Retired during year	40	13	377	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	2,037	784	65,315	6
Number end of year accounted for as follows:				7
In customers' use	1,906			8
In utility's use	1	682	57,365	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	130	102	7,950	12
Total end of year	2,037	784	65,315	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Metal Halide/Halogen	250	81	85,900	1
Mercury Vapor	175	134	99,500	2
Mercury Vapor	400	24	40,700	3
Sodium Vapor	100	173	73,400	4
Sodium Vapor	150	25	15,900	5
Sodium Vapor	250	95	100,700	6
Sodium Vapor	400	74	125,600	7
Total		606	541,700	
Ornamental				
NONE				8
Total		0	0	
Other				
NONE				9
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

(571) Line clearing project

(574) Street lights project in 2001

(575) Meter repairs

(930) Trade association assessments for Alliant rate case and system study

Electric Utility Plant in Service (Page E-06)

Purchased land for future use
